

APPEAL PETITION

Please type or print in ink. Attach a copy of the notice/item being appealed. Mail this petition to the above address. Petitions sent by US Postal Service are considered filed as of the postmark date. Petitions filed by other methods are considered filed on the date received.

1 Taxpayer

Name/Business Name		Registration/UBI Number
Street Address (include city, state, zip)		
Telephone Number	Fax Number	Web Site Address
Contact Person	Telephone Number	Email Address

2 Representative

Last Name	First	M.I.
Business Name		
Street Address (include city, state, zip)		
Telephone Number	Fax Number	Email Address

3 Notice/Item at Issue

- ☐ Assessment/balance due notice
 ☐ Taxpayer Information & Education Ruling
 ☐ Refund
 ☐ Successorship/Trust Fund Liability
 ☐ Other _____

Tax Period From To	Audit No.
Amount at Issue \$	Document No.

Internal Use Only

Docket No. _____
Timely
<input type="checkbox"/> ARTS <input type="checkbox"/> AB2
<input type="checkbox"/> C. Scan <input type="checkbox"/> OD Copy
<input type="checkbox"/> Scan Idocs <input type="checkbox"/> Ack Ltr
<input type="checkbox"/> File

4 Small Claims

- ☐ Check if you do not want your case considered a small claim. If you do not check this box, the Appeals Division may designate the appeal as a small claim if the dispute involves taxes of \$25,000 or less and the total amount of taxes plus penalties and interest is \$50,000 or less. A small claim decision is the final action of the department – you cannot request reconsideration.

5 Type of Appeal (Complete only if you want your appeal heard other than as a small claim or as a regular, mainstream appeal)

☐ Executive Level

A petition for executive level consideration may be granted if the issue is one of first impression or the issue has industry-wide impact or significance. The reasons for an executive level appeal must be specified in the petition. An executive level decision is the final decision of the department – you cannot request reconsideration of executive level decisions.

☐ Reconsideration or ☐ Executive Reconsideration of Mainstream Appeal decision

Petitions for reconsideration must specify the errors in fact or law on which you base your request. The reasons for executive reconsideration must also be specified in the petition.

☐ Expedited Review

On a very limited basis, the Department may consider a case for expedited review, such as when there is a particular and extraordinary business necessity for such review. If your request for expedited review is granted, the decision is the final action of the department—you cannot request reconsideration. Petitions for expedited review must specify the reasons for requesting expedited review.

6 Hearings

- ☐ In-Person Hearing Requested – Olympia ☐ Seattle ☐
- ☐ Telephone Hearing Requested
- ☐ No Hearing Requested. Please decide on basis of petition and record.
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7 Issues and Arguments

- a. **Issues** – Briefly describe each issue or area of dispute that you wish us to consider. Attach additional pages if necessary.
- b. **Arguments** – Explain in detail why each issue or area of dispute listed above should be decided in your favor. Attach additional pages if necessary. To the extent known, cite applicable rules, statutes, or cases in support of your arguments. Enclose copies of documents you feel support your arguments.

8 Email Authorization

- ☐ Check if the Appeals Division can send correspondence by email. Email communications are not secure and confidential tax information sent via email may be intercepted and used by unauthorized persons. Taxpayer accepts these conditions, authorizes the Department of Revenue to communicate via email, and waives any violation of the Secrecy Clause that might arise from an unauthorized interception and/or use of email.
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9 Signature (All Petitions must be signed by Taxpayer if authorizing use of email. If not authorizing use of e-mail, the petition can be signed by an authorized representative.)

Signature

Date

Name (please print or type)

Title

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.